

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation and to make an appropriation.
- 4 Page 57, between lines 3 and 4, begin a new paragraph and insert:
- 5 "SECTION 47. IC 6-1.1-21.3 IS ADDED TO THE INDIANACODE
- 6 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 7 MARCH 1, 2004 (RETROACTIVE)]:
- 8 **Chapter 21.3. Payments in Lieu of Property Taxes**
- 9 **Sec. 1. As used in this chapter, "department" refers to the**
- 10 **department of natural resources.**
- 11 **Sec. 2. As used in this chapter, "PILOT" refers to a payment**
- 12 **in lieu of taxes.**
- 13 **Sec. 3. (a) This chapter applies to a county in which the**
- 14 **department owns at least twenty percent (20%) of total acres in**
- 15 **the county.**
- 16 **(b) A county is entitled to a PILOT from the department for**
- 17 **land within the county that is:**
- 18 **(1) owned or leased by the department on March 1 of the**
- 19 **previous year; and**
- 20 **(2) exempt from the payment of property taxes.**
- 21 **Sec. 4. On May 1 and November 1 of each year, the department**
- 22 **shall make a PILOT to each county that is entitled to receive a**
- 23 **PILOT under section 3 of this chapter.**

1       **Sec. 5. The PILOT required to be paid for a year under section**  
 2       **4 of this chapter for land described in section 3(b) of this chapter,**  
 3       **regardless of how the land is used, equals the product of:**

- 4           (1) the statewide agricultural land base rate value for the  
 5           year in which the PILOT is payable, as determined by the  
 6           department of local government finance;  
 7           (2) the number of acres subject to the PILOT; and  
 8           (3) the net property tax rate (after application of the property  
 9           tax replacement credit) in the taxing district in which the  
 10          land is located for property taxes payable in the year in which  
 11          the PILOT is payable.

12       **Sec. 6. Not later than September 1 of each year, the auditor of**  
 13       **state shall provide the township assessor of each township in**  
 14       **which land described in section 3(b) of this chapter is located with**  
 15       **a report of:**

- 16           (1) the number of acres of land described in section 3(b) of  
 17           this chapter that are located in the township; and  
 18           (2) any other information required by the department of local  
 19           government finance;

20       **on a form prescribed by the department of local government**  
 21       **finance. However, with the consent of the department of local**  
 22       **government finance, the auditor of state may distribute the**  
 23       **information required under this section in an electronic format.**

24       **Sec. 7. A PILOT:**

- 25           (1) is billed;  
 26           (2) is due;  
 27           (3) bears interest if unpaid; and  
 28           (4) is distributed to a political subdivision within a county;

29       **in the same manner as ad valorem property taxes. A PILOT is**  
 30       **treated in the same manner as a property tax for purposes of the**  
 31       **procedural and substantive provisions of law.**

32       **Sec. 8. The department of local government finance:**

- 33           (1) shall prescribe a form for the transfer of information  
 34           required under section 6 of this chapter; and  
 35           (2) may adopt standards for the reporting of information  
 36           under section 6 of this chapter that are necessary to assist:  
 37           (A) townships;  
 38           (B) counties; and  
 39           (C) conservancy districts;

40       **with the implementation of this chapter.**

41       **Sec. 9. (a) The PILOT transfer fund is established for the**  
 42       **purpose of providing money for the distributions for payments in**  
 43       **lieu of property taxes made by the department under section 4 of**

1       **this chapter. The auditor of state shall administer the fund.**

2       **(b) The expenses of administering the fund shall be paid from**  
 3       **money in the fund.**

4       **(c) The treasurer of state shall invest the money in the fund**  
 5       **not currently needed to meet the obligations of the fund in the**  
 6       **same manner as other public money may be invested.**

7       **(d) Money in the fund at the end of a state fiscal year does not**  
 8       **revert to the state general fund.**

9       **Sec. 10. There is annually appropriated from the state general**  
 10       **fund to the PILOT transfer fund the amount necessary to make**  
 11       **the distributions required by this chapter.**

12       **Sec. 11. There is continuously appropriated from the PILOT**  
 13       **transfer fund an amount necessary to make the distributions**  
 14       **required by this chapter."**

15       Page 110, between lines 3 and 4, begin a new paragraph and insert:

16       "SECTION 88. [EFFECTIVE JULY 1, 2004] **(a) A payment in lieu**  
 17       **of taxes is first due under IC 6-1.1-21.3, as added by this act, on**  
 18       **May 1, 2005.**

19       **(b) In cooperation with the auditor of state, the department of**  
 20       **local government finance shall, not later than August 1, 2004,**  
 21       **prescribe a form for the auditor of state to report the information**  
 22       **needed to carry out IC 6-1.1-21.3-6, as added by this act.**

23       **(c) This SECTION expires January 1, 2006."**

24       Re-number all SECTIONS consecutively.

(Reference is to HB 1001 as printed November 18, 2003.)

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Representative Koch